

CITY OF EAU CLAIRE

TABLE 4
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST THREE FISCAL YEARS
(Modified Accrual Basis of Accounting)
(Dollars in Thousands)

	2003	2004	2005
Revenues			
Property taxes	\$ 25,841	\$ 26,164	\$ 27,600
Special assessments	2,339	2,341	2,164
Intergovernmental	17,163	15,903	16,303
Licenses and permits	1,788	1,827	1,829
Fines and forfeitures	850	980	917
Charges for services	6,007	6,136	6,607
Investment income	1,573	1,578	2,548
Miscellaneous	1,230	1,960	1,465
Total revenues	<u>56,791</u>	<u>56,889</u>	<u>59,433</u>
Expenditures			
General government	5,760	5,877	6,263
Public safety	19,536	19,933	20,912
Public works	7,003	7,210	7,350
Health services	3,918	4,172	4,388
Culture and recreation	7,211	7,117	7,164
Development	2,374	3,022	4,162
Miscellaneous	421	428	497
Capital outlay	8,293	12,622	9,458
Debt service			
Principal	5,070	3,509	5,882
Interest	1,752	1,992	1,991
Total expenditures	<u>61,338</u>	<u>65,882</u>	<u>68,067</u>
Other financing sources (uses)			
Debt issued	13,585	5,460	7,290
Payment to refunding agent	(2,469)	-	-
Transfers in	7,176	8,111	7,761
Transfers out	(6,818)	(7,261)	(7,630)
Sale of capital assets	1,239	408	69
Total other financing sources (uses)	<u>12,713</u>	<u>6,718</u>	<u>7,490</u>
Net change in fund balances	<u>\$ 8,166</u>	<u>\$ (2,275)</u>	<u>\$ (1,144)</u>
Debt service as a percentage of noncapital expenditures	13.1%	10.5%	13.6%

Source: City of Eau Claire Comprehensive Annual Financial Reports

Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.